

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Mason City</div> <div>CITY OF <u>      Mason City      </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201700300000</div> <div>Mason City</div> <div>10 1st ST NW</div> <div>Mason City, IA 50401</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		14,262,275		14,262,275	14,127,059
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		14,262,275		14,262,275	14,127,059
Delinquent property taxes		0		0	
TIF revenues		1,603,070		1,603,070	1,481,705
Other city taxes		5,567,995	0	5,567,995	5,253,175
Licenses and permits		580,014	0	580,014	576,595
Use of money and property		591,578	62,947	654,525	701,216
Intergovernmental		5,875,248	0	5,875,248	8,560,071
Charges for fees and service		1,040,294	13,921,428	14,961,722	16,132,009
Special assessments		0	0	0	
Miscellaneous		4,223,076	453,035	4,676,111	4,652,315
Other financing sources		7,165,537	5,824,381	12,989,918	15,313,141
Total revenues and other sources		40,909,087	20,261,791	61,170,878	66,797,286
Expenditures and Other Financing Uses					
Public safety		9,932,612	0	9,932,612	10,084,255
Public works		3,427,660	0	3,427,660	3,569,460
Health and social services		452,422	0	452,422	535,340
Culture and recreation		3,530,479	0	3,530,479	3,993,459
Community and economic development		3,074,799	0	3,074,799	6,493,403
General government		6,016,893	0	6,016,893	6,187,372
Debt service		5,687,227	0	5,687,227	5,631,405
Capital projects		3,743,064	0	3,743,064	8,987,624
Total governmental activities expenditures		35,865,156	0	35,865,156	45,482,318
Business type activities		0	14,523,404	14,523,404	18,254,341
Total ALL expenditures		35,865,156	14,523,404	50,388,560	63,736,659
Other financing uses, including transfers out		2,557,257	4,087,523	6,644,780	6,384,191
Total ALL expenditures/And other financing uses		38,422,413	18,610,927	57,033,340	70,120,850
Excess revenues and other sources over (Under) Expenditures/And other financing uses		2,486,674	1,650,864	4,137,538	-3,323,564
Beginning fund balance July 1, 2014		19,716,595	6,982,734	26,699,329	24,730,562
Ending fund balance June 30, 2015		22,203,269	8,633,598	30,836,867	21,406,998
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 27,460,000	Other long-term debt		\$ 0
Revenue debt		\$ 18,231,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 82,221,145
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Brent Trout		Telephone →	Area Code 641	Number 421-2708	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Mason City						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	8,492,237	2,634,382		3,135,656			14,262,275			14,262,275	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	8,492,237	2,634,382		3,135,656	0		14,262,275		T01	14,262,275	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	8,492,237	2,634,382		3,135,656	0	0	14,262,275			14,262,275	6				
7	<b>TIF revenues</b>			1,603,070				1,603,070		T01	1,603,070	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	155,992						155,992		T15	155,992	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	25,000	661,826					686,826		T19	686,826	13				
14	Other local option taxes	2,835,106	1,890,071					4,725,177		T09	4,725,177	14				
15	<b>TOTAL OTHER CITY TAXES</b>	3,016,098	2,551,897	0	0	0	0	5,567,995	0		5,567,995	15				
16	<b>Section B - LICENSES AND PERMITS</b>	580,014						580,014		T29	580,014	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	104,946	201,441	343	642		5,182	312,554	9,790	U20	322,344	18				
19	Rents and royalties	279,024						279,024	53,157	U40	332,181	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	383,970	201,441	343	642	0	5,182	591,578	62,947		654,525	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	1,325,127	402,315	69,233				1,796,675		B89	1,796,675	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	1,325,127	402,315	69,233	0	0	0	1,796,675	0		1,796,675	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Mason City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		2,919,724					2,919,724		C46	2,919,724	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	231,792					13,540	245,332		C89	245,332	49				
50	Iowa Department of Transportation	287,319						287,319		C89	287,319	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	273,237	61,663		69,802			404,702		C89	404,702	54				
55	Drug Control Grants	30,260						30,260			30,260	55				
56	Police Grants	37,087						37,087			37,087	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	859,695	2,981,387	0	69,802	0	13,540	3,924,424	0		3,924,424	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	114,497						114,497		D89	114,497	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Museum Grant	39,652						39,652		D89	39,652	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	154,149	0	0	0	0	0	154,149	0		154,149	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,338,971	3,383,702	69,233	69,802	0	13,540	5,875,248	0		5,875,248	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	5,739,221	A91	5,739,221	73				
74	Sewer							0	4,546,119	A8Ø	4,546,119	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0	80,884	A6Ø	80,884	77				
78	Airport	16,817						16,817		AØ1	16,817	78				
79	Landfill/garbage							0	1,345,359	A81	1,345,359	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Mason City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	66,167						66,167		A94	66,167	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,831						1,831		A89	1,831	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	56,978						56,978		A89	56,978	92				
93	Ambulance charges							0	1,806,345	A89	1,806,345	93				
94	Sidewalk street repair charges	8,356						8,356		A44	8,356	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	154,517	7,556					162,073		A03	162,073	98				
99	Library charges	16,383	7,060					23,443		A89	23,443	99				
100	Park, recreation, and cultural charges	523,773	54,987				51,244	630,004	403,500	A61	1,033,504	100				
101	Animal control charges	17,423						17,423		A89	17,423	101				
102	Other charges - Specify							0			0	102				
103	Inspections	57,202						57,202			57,202	103				
104	TOTAL CHARGES FOR SERVICE	919,447	69,603	0	0	0	51,244	1,040,294	13,921,428		14,961,722	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	284,761	23,324					308,085		U99	308,085	108				
109	Deposits and sales/fuel tax refunds	1,681						1,681		U99	1,681	109				
110	Sale of property and merchandise	33,372						33,372		U11	33,372	110				
111	Fines	59,722						59,722		U30	59,722	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc Refunds	316,483	3,269,810	233,923				3,820,216	453,035		4,273,251	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	696,019	3,293,134	233,923	0	0	0	4,223,076	453,035		4,676,111	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Mason City					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	16,426,756	12,134,159	1,906,569	3,206,100	0	69,966	33,743,550	14,437,410		48,180,960	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0	10,138	NR	10,138	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	2,195,425	815,000		174,575			3,185,000	3,150,000	NR	6,335,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	746,183	645,000		1,715,140			3,106,323	2,664,243		5,770,566	127
128	Internal TIF loans and transfers in			105,666	768,548			874,214			874,214	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,941,608	1,460,000	105,666	2,658,263	0	0	7,165,537	5,824,381		12,989,918	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	19,368,364	13,594,159	2,012,235	5,864,363	0	69,966	40,909,087	20,261,791		61,170,878	132
133												133
134	Beginning fund balance July 1, 2014	5,870,125	12,180,765	698,336	1,334	0	966,035	19,716,595	6,982,734		26,699,329	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	25,238,489	25,774,924	2,710,571	5,865,697	0	1,036,001	60,625,682	27,244,525		87,870,207	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF Mason City		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	4,904,143	947,176					5,851,319		E62	5,851,319	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	39,178						39,178		E89	39,178	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,741,040	628,274					3,369,314		E24	3,369,314	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	205,338	24,656					229,994		E66	229,994	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	192,002	27,911					219,913		E66	219,913	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	214,120	8,774					222,894		E32	222,894	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	8,295,821	1,636,791	0	0	0	0	9,932,612			9,932,612	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Mason City		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	1,330	1,664,576					1,665,906		E44	1,665,906	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		301,866					301,866		E44	301,866	48
49	Traffic control safety — Current operation	88,070	27,033					115,103		E44	115,103	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		275,147					275,147		E44	275,147	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	263,095	38,893					301,988		E44	301,988	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		74,409					74,409		E81	74,409	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	619,618						619,618		E01	619,618	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	10,999	62,624					73,623		E89	73,623	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	983,112	2,444,548	0	0	0	0	3,427,660			3,427,660	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Mason City							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	67,738	8,480					76,218		E32	76,218	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	374,291	1,913					376,204		E79	376,204	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	442,029	10,393	0	0	0	0	452,422			452,422	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Mason City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	1,140,678	46,865					1,187,543		E52	1,187,543	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	495,873	1,403					497,276		E61	497,276	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	601,483	50,123					651,606		E61	651,606	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	733,821	128,533					862,354		E61	862,354	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	301,411	129					301,540		E03	301,540	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	30,160						30,160		E61	30,160	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	3,303,426	227,053	0	0	0	0	3,530,479			3,530,479	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		592,516	876,611				1,469,127		E89	1,469,127	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	224,787	31,770					256,557		E29	256,557	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	842,161	506,954					1,349,115		E89	1,349,115	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,066,948	1,131,240	876,611	0	0	0	3,074,799			3,074,799	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Mason City						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	257,197	25,415					282,612		E29	282,612	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	332,576	63,185					395,761		E23	395,761	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	65,195						65,195		E25	65,195	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	200,545						200,545		E31	200,545	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	296,567						296,567		E89	296,567	171
172	Other general government — Current operation	732,426	4,043,787					4,776,213		E89	4,776,213	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,884,506	4,132,387	0	0	0	0	6,016,893			6,016,893	176
177	<b>Section G — DEBT SERVICE</b>				5,623,500			5,623,500			5,623,500	177
178	Debt service administration fees				63,727			63,727			63,727	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	5,687,227	0	0	5,687,227			5,687,227	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		1,436,607	2,306,457					3,743,064			3,743,064	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	1,436,607	2,306,457	0	0	0	0	3,743,064			3,743,064	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	1,436,607	2,306,457	0	0	0	0	3,743,064			3,743,064	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	17,412,449	11,888,869	876,611	5,687,227	0	0	35,865,156			35,865,156	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Mason City					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								3,660,500	E91	3,660,500	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,920,827	E80	1,920,827	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								124,644	E60	124,644	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,310,461	E81	1,310,461	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								5,415	E80	5,415	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Mason City						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								2,049,012	E89	2,049,012	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								2,515,408		2,515,408	242
243	Enterprise Capital Projects								2,888,984		2,888,984	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247	Enterprise debt administration fees								48,153		48,153	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								14,523,404		14,523,404	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	17,412,449	11,888,869	876,611	5,687,227	0	0	35,865,156	14,523,404		50,388,560	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254
255	Regular transfers out	144,250	1,491,702				47,091	1,683,043	4,087,523	NE	5,770,566	255
256	Internal TIF loans/repayments and transfers out			874,214				874,214			874,214	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	144,250	1,491,702	874,214	0	0	47,091	2,557,257	4,087,523		6,644,780	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	17,556,699	13,380,571	1,750,825	5,687,227	0	47,091	38,422,413	18,610,927		57,033,340	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>	1,036,754	12,394,353	959,746	178,470			14,569,323			14,569,323	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>						988,910	988,910			988,910	266
267	<b>Unassigned</b>	6,645,036						6,645,036			6,645,036	267
268	<b>Total Governmental</b>	7,681,790	12,394,353	959,746	178,470	0	988,910	22,203,269			22,203,269	268
269	<b>Proprietary</b>								8,633,598		8,633,598	269
270	<b>Total ending fund balance June 30, 2015</b>	7,681,790	12,394,353	959,746	178,470	0	988,910	22,203,269	8,633,598		30,836,867	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	25,238,489	25,774,924	2,710,571	5,865,697	0	1,036,001	60,625,682	27,244,525		87,870,207	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Mason City

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

14,365,228

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2014 (a)

Debt during the fiscal year

Issued (b)

Retired (c)

Debt Outstanding JUNE 30, 2015

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

Interest paid this year (h)

1. Water utility

\$ 9,410,000

\$

\$ 1,109,000

\$

\$

\$ 8,301,000

\$

\$ 196,048

2. Sewer utility

10,813,000

883,000

9,930,000

327,360

3. Electric utility

4. Gas utility

5. Transit-bus

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U

29U

39U

49U

49U

49U

49U

189

9. Other-Specify

19U

29U

39U

49U

49U

49U

49U

189

10. General obligation

25,856,000

6,335,000

4,731,000

27,460,000

892,500

11.

189

12.

189

13.

189

14.

189

Total long-term debt

46,079,000

6,335,000

6,723,000

27,460,000

0

18,231,000

0

1,415,908

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

64V \$

Outstanding as of JUNE 30, 2015

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

Amount - Omit cents

\$

1,644,422,902

x .05 = \$

82,221,145

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

W31

W61

\$

178,470

\$

5,037,075

25,621,322

30,836,867

REMARKS

V98

Continued on next page

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